

Index to Volume 7

Author Index

CARLIN, DENNIS W., & ENGELBERG, BURT W., <i>The American Phoenix—New Incentives for Old Buildings</i>	241
FEDER, JACK M., <i>Starker: The Deferred Tax-Free Exchange Resurrected</i>	218
FOWLER, ANNA C., <i>Tax Aspects of Gifting Fractional Interests in Reality</i>	5
GOGGANS, TRAVIS P., & ENGLEBRECHT, TED D., <i>Tax Ramifications of Transfers of Realty to Trusts</i>	101
GOLDBERG, MARTIN, & WEBER, JUNE ANNE, <i>Article Digests</i>	92, 198, 301, 407
HALPERN, JAMES S., <i>Liabilities and Cost Basis: Some Fundamental Considerations</i>	334
HALPERN, JAMES S., <i>Recent Cases and Rulings:</i>	
<i>Congress Acts to Ease Installment Sale Requirements</i>	86
<i>McShain: Open Transaction Treatment for Section 1033 Transaction</i>	176
<i>Proposed Regulations Address Amount Realized on Sale or Disposition of Encumbered Property</i>	292
JACOBS, ROBERT A., & KURFIST, LEWIS A., <i>Cooperative Apartment Living and Loving—Part I</i>	307
KERR, HALBERT S., <i>The Rental of Personal Residences: Implications of Section 280A</i>	139
KLEIN, PAUL E., <i>Tax Workshop: Excess Rent From Recreational Condo Lease Is Not Income to Condo Corporation</i>	387
<i>Installment Sales—Escrow Funds Are Security</i>	280
<i>Loss Deductions on Partial Demolitions</i>	158
<i>Rent Deduction Thwarted by Prepayment Reserve Fund</i>	67
MILLER, JOEL E., <i>Condominiums and Cooperatives:</i>	
<i>Condo Converter Must Allocate Basis</i>	161
<i>Congress Liberalizes "Original Seller" Tenant-Stockholder Rules</i>	286

<i>Custodian for Minor Held to Be Individual for Section 216 Purposes</i>	82
<i>"Good" and "Bad" Income Under the 80 Percent and 60 Percent Income Tests</i>	73
<i>Homeowners Associations and Association Property</i>	284
<i>Individual Residential Ownership/Use Requirement</i>	162
<i>Money Damages Received From Developer Not Income to Condo Association</i>	393
<i>Stockholder Distribution Entitlements That Kill Qualification Under Section 216</i>	390
<i>Time-Shared Condo Unit May Not Be Sold for Back Taxes Owed by Only One of Owners</i>	81
NIHILL, JULIAN D., <i>Foreign Investment in United States Real Estate: Proposals to Tax Capital Gains and New Reporting Requirements—Part I</i>	127
POMP, RICHARD D., <i>Tax-Exempt Property and the Cities: Striking a Balance</i>	50
POMP, RICHARD D., <i>What Is Happening to the Property Tax?</i> .	359
PRICE, BRIAN R., <i>Using "Collapsing" Corporations to Maximize Returns From Development Ventures</i>	260
ROBINSON, GERALD J., <i>Rehabilitation Credit Traps</i>	169
SEXTON, JOHN J., & CHARYK, WILLIAM R., <i>The Partnership Corner:</i>	
<i>Allocation of Partnership Investment Tax Credit</i>	382
<i>Potential Problems With Partnership Flip-Flops</i>	276
<i>"Prospective" Partnership Allocations: Part 1 (Normal Allocations)</i>	62
<i>"Prospective" Partnership Allocations: Part 2 (Special Allocations)</i>	151
TAYLOR, RONALD L., <i>Dealers and Investors in Real Estate</i>	395
THURM, GIL, <i>Washington Tax Watch: "Above-the-Line" Deductions</i>	405
<i>Capital Cost Recovery Act</i>	288
<i>Capital Gains Treatment for Foreign Investors</i>	85
<i>Congress Acts to Ease Installment Sale Reporting Requirements</i>	86

INDEX TO VOLUME 7

413

Congressional Budget Office Report Depreciation Reform ..	405
Depreciation Reform	171
Fringe Benefits	173
Independent Contractors	173, 290
Investment Interest	290
Mortgage Tax Credit	404
Rental to Relatives	83
Savings Incentives	404
Tax-Exempt Mortgage Bonds	84
WEBER, STEPHEN F., <i>Tax Incentives for Historic Preservation: An Economic Analysis</i>	31
WEISS, STANLEY, & LEVINE, HOWARD J., <i>Multiparty Ex- changes: Despite Recent Cases, Careful Attention to Detail Is Necessary</i>	203
WILLIS, ARTHUR B., <i>Special Allocations of Partnership Profits and Losses</i>	356

Title Index

[The] American Phoenix—New Incentives for Old Buildings, Dennis J. Carlin & Burt W. Engelberg	241
Article Digests, Martin A. Goldberg & June Anne Weber	92, 198, 301, 407
Condominiums and Cooperatives, Joel E. Miller:	
Condo Converter Must Allocate Basis	161
Congress Liberalizes "Original Seller" Tenant-Stockholder Rules	286
Custodian for Minor Held to Be Individual for Section 216 Purposes	82
"Good" and "Bad" Income Under the 80 Percent and 60 Percent Income Tests	73
Homeowners Associations and Association Property	284
Individual Residential Ownership/Use Requirement	162
Money Damages Received From Developer Not Income to Condo Association	393
Stockholder Distribution Entitlements That Kill Qualifica- tion Under Section 216	390

Time-Shared Condo Unit May Not Be Sold for Back Taxes Owed by Only One of Owners	81
Cooperative Apartment Living and Loving—Part I, <i>Robert A. Jacobs & Lewis A. Kurfist</i>	307
Dealers and Investors in Real Estate Transactions, <i>Ronald L. Taylor</i>	395
Foreign Investment in United States Real Estate: Proposals to Tax Capital Gains and New Reporting Requirements—Part I, <i>Julian D. Nihill</i>	127
Liabilities and Cost Basis: Some Fundamental Considerations, <i>James S. Halpern</i>	334
Multiparty Exchanges: Despite Recent Cases, Careful Attention to Detail Is Necessary, <i>Stanley Weiss & Howard J. Levine</i> ...	203
[The] Partnership Corner, <i>John J. Sexton & William R. Charyk</i> :	
Allocation of Partnership Investment Tax Credit	382
Potential Problems With Partnership Flip-Flops	276
"Prospective" Partnership Allocations:	
Part 1 (Normal Allocations)	62
"Prospective" Partnership Allocations:	
Part 2 (Special Allocations)	151
Recent Cases and Rulings, <i>James S. Halpern</i> : Congress Acts to Ease Installment Sale Requirements	86
<i>McShain</i> : Open Transaction Treatment for Section 1033 Transaction	176
Proposed Regulations Address Amount Realized on Sale or Disposition of Encumbered Property	292
Rehabilitation Credit Traps, <i>Gerald J. Robinson</i>	169
[The] Rental of Personal Residences: Implications of Section 280A, <i>Halbert S. Kerr</i>	139
Special Allocations of Partnership Profits and Losses, <i>Arthur B. Willis</i>	356
<i>Starker</i> : The Deferred Tax-Free Exchange Resurrected, <i>Jack M. Feder</i>	218
Tax Aspects of Gifting Fractional Interests in Realty, <i>Anna C. Fowler</i>	5

INDEX TO VOLUME 7

415

Tax-Exempt Property and the Cities: Striking a Balance, <i>Richard D. Pomp</i>	50
Tax Incentives for Historic Preservation: An Economic Analysis, <i>Stephen F. Weber</i>	31
Tax Ramifications of Transfers of Realty to Trusts, <i>Travis P. Goggans & Ted D. Englebrecht</i>	101
Tax Workshop, <i>Paul E. Klein</i> : Excess Rent From Recreational Condo Lease Is Not Income to Condo Corporation	387
Installment Sales—Escrow Funds Are Security	280
Loss Deductions on Partial Demolitions	158
Rent Deduction Thwarted by Prepayment Reserve Fund ..	67
Using "Collapsing" Corporations to Maximize Returns From Development Ventures, <i>Brian R. Price</i>	260
Washington Tax Watch, <i>Gil Thurm</i> :	
"Above-the-Line" Deductions	405
Capital Cost Recovery Act	288
Capital Gains Treatment for Foreign Investors	85
Congress Acts to Ease Installment Sale Reporting Requirements	86
Congressional Budget Office Report	405
Depreciation Reform	171
Fringe Benefits	173
Independent Contractors	173, 290
Investment Interest	290
Mortgage Tax Credit	404
Rental to Relatives	83
Savings Incentives	404
Tax-Exempt Mortgage Bonds	84
What is Happening to the Property Tax? <i>Richard D. Pomp</i>	359

Index to Book Reviews

Improving Real Property Assessment: A Reference Manual, <i>Richard R. Almy, Robert J. Gloudemans, Robert C. Denne, and Stuart W. Miller</i> , reviewed by <i>Oliver Oldman</i>	94
---	----

